

Professional and Managerial Branch
Fiscal and Tax Group
Accounting Series

INTERNAL AUDITOR

06/92

Summary

Under direction of the Chief Administrative Officer, manages the city's internal audit program; performs related duties as required.

Typical Duties

Conducts independent objective compliance audits to review effectiveness of controls, accuracy of financial records, and the efficiency of City operations and makes recommendations; reviews records pertaining to material assets, such as equipment, building, or manpower to determine degree to which they are utilized; analyzes data obtained for evidence of deficiencies in controls, duplication of effort, extravagance, fraud, or lack of compliance with established policies and procedures; inspects notes receivable and payable, negotiable securities, and canceled checks; verifies journal and ledger entries of cash and check payments, purchases, expenses, and trial balances; examines and authenticates inventories.

Examines records of city departments to insure proper recording of transactions and compliance with applicable City procedures and laws; conducts special studies as required to discover mechanics of detected deficiencies (fraud) and to develop controls for their prevention; prepares and submits reports concerning scope of audit, financial conditions found, source and application of funds, and makes recommendations for the improvement of financial operations.

Prepares, updates procedures manuals for areas reviewed; assists external auditor; supervises, trains and evaluates assigned personnel; prepares and submits oral and/or written reports.

Minimum Qualifications

Training and Experience: Graduation from an accredited college or University with a Bachelor's degree in Accounting or in Business or Public Administration with a concentration of 30 semester hours in accounting; and six years of professional auditing and accounting experience including experience with a government agency or a public accounting firm, and including two years of auditor-in charge experience. A Master's degree in Accounting, Business or Public Administration or related field may be substituted for up to two years of the auditing and accounting experience.

Knowledge, Abilities and Skills: Considerable knowledge of the principles methods and practices of accounting and auditing; considerable knowledge of business and public administration principles and organization; comprehensive knowledge of principles of government accounting and auditing of state and local governments; considerable knowledge of principles and applications of the Single Audit Act of 1984; considerable knowledge of the use and care of PCs and information systems; considerable knowledge of supervisory techniques.

Ability to plan and conduct financial and inventory audits in both manual and automated processing environments; ability to analyze data, ability to detect financial and inventory deficiencies and recommend corrective measures; ability to establish and maintain effective working relationships with officials, fellow employees and the general public; ability to prepare clear and concise audit reports, both oral and written; ability to supervise, train and evaluate assigned personnel; ability to maintain records and prepare reports.

Physical Requirements: Mobility within an office environment.

Licenses and Certificates: CPA or CIA license required.

Director of Personnel

Department Head